

**Illinois Department of Revenue
Regulations**

Title 86 Part 110 Section 110.105	Non-carrier Real Estate of Railroads
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TITLE 86: REVENUE

**PART 110
PROPERTY TAX CODE**

Section 110.105 Non-carrier Real Estate of Railroads

When the railroad returns required under Section 110.101 of this Part have been filed, the Department shall transmit to the Chief County Assessment Officers copies of Form Nos. PTAX-536 and PTAX-537 which list the "non-carrier real estate" as defined in Section 11-70 of the Property Tax Code [35 ILCS 200/11-70]. If such assessment officials have reason to believe that the items of property set forth in these Schedules do not include all "non-carrier real estate" of the reporting carrier located within their jurisdiction, they shall, within 30 days from the date of transmittal by the Department, object to the classification adopted by the reporting railroad. Their objection shall be filed with the Department and it shall set forth the location and nature of the property alleged to be classified improperly and the basis for the allegation. The Department thereupon shall consider the facts presented and, if necessary, request additional information from the Chief County Assessment Officer or the railroad or both. Within 60 days after receiving the objection, the Department shall determine whether the property is "non-carrier real estate" or "operating property" and notify the local assessment officers and the reporting carrier of its decision. An application for hearing shall be made in the time and manner provided by Section 8-35 of the Property Tax Code [35 ILCS 200/8-35]. Non-carrier real estate which includes improvements owned by lessees shall be listed in the railroad books as property of the railroad.

(Source: Amended 20 Ill. Reg. 13611, effective October 3, 1996)